

9. (1) The commissioner shall submit all accounts to the auditors as required by them.

(2) The commissioner shall make ready the annual accounts and registers and procure them before the auditor for scrutiny not later than the first day of October in the year succeeding that to which such account and registers relate.

10. (1) The auditor may.—

(a) require in writing the production of such vouchers, statements, returns, correspondence, notes or other documents in relation to the accounts as he may think fit;

(b) require in writing any salaried servant of the corporation accountable for, or having the custody or control of such voucher, statements, returns, correspondence, notes or other documents or of any property of the corporation or any person having directly or indirectly by him if or his partner, any share or interest in any contract with or under the corporation to appear in person before him at his office and answer any question;

(c) in the event of an explanation being required from a member of a corporation in writing invite such person to meet him at his office and shall in writings specify the point on which his explanation is required.

(2) The auditor may, in any requisition or invitation made under this rule fix a reasonable period, not being less than three days within which the said requisition or invitation shall be complied with.

(3) The auditor shall give to the corporation not less than two weeks' notice in writing of the date on which he proposes to commence the audit;

Provided that, notwithstanding anything contained in this sub-rule the auditor may, for special reasons which shall be recorded in writing, give shorter notice than two weeks or commence a special or detailed audit without giving notice.

11. The auditor shall include in his report a statement of :—

(a) every payment which appears him to be contrary to law;

(b) the amount of any deficiency or loss which appears to have been caused by the gross negligence or misconduct of any person;

(c) the amount of any sum received which ought to have been but is not brought into account by any person; and

(d) any material impropriety or irregularity which he may observe in the accounts other than those mentioned in clauses (a), (b) and (c).

12. The auditor shall submit to the standing committee for taxation and finance a final statement of the audit and duplicate copy thereof to the Government within a period of three months from the end of the financial year, or within such other period as the Government may notify.

13. (1) The standing committee shall forthwith remedy any defects or irregularities that may be pointed out by the auditor and report the same to the corporation.

(2) The corporation shall submit its remarks on the audit report<sup>1</sup> if any, to the Government through the Controller, State Accounts Department within six months after the receipt of the report by the corporation.

14. (1) The auditor may disallow every item contrary to law and surcharge the same on the person making or authorising the making of the illegal payment; and may charge against any person responsible therefor the amount of any deficiency or loss incurred by the wilful negligence or misconduct of that person or of any sum which ought to have been but is not brought into account by that person and shall, in every such case, certify the amount due from such person.

(2) The auditor shall state in writing the reasons for his decision in respect of every disallowance, surcharge or charge and furnish by registered post a copy thereof to the person against whom it is made.

(3) If the person to whom a copy of the auditor's decision is so furnished refuses to receive it, he shall nevertheless be deemed to have been duly furnished with a copy of such decision within the meaning of sub-rule (2). The period of fourteen days fixed in rules 15 and 16 shall be calculated from the date of such refusal.

15. Any person aggrieved by disallowance, surcharge or charge made may, within fourteen days after he has received or been served